

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

**ARTICLE 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED
PROPERTY AND PRIVATE RAILROAD CARS**

**Subarticle 7: Preparing Summaries, Scheduling Hearings, and
Distributing Documents**

5327.6. DISTRIBUTION OF DOCUMENTS.

The Chief of Board Proceedings will promptly distribute the following documents to the petitioner, Board Members, the State-Assessed Properties Division, the Tax and Fee Programs Division, and the Appeals Division, as appropriate (the documents may be distributed separately):

- (a) Petition and supporting documentation;
- (b) State-Assessed Properties Division's Analysis;
- (c) Petitioner's Reply Brief, if any; and
- (d) Appeals Division's Hearing Summary or Summary Decision (and Revised Hearing Summary or Summary Decision, if prepared).

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.

Reference: Revenue and Taxation Code sections 731, 732, 733, 741, 742, 743, 744, 746, 747, 748, 11338, 11339, 11340, 11353.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).